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SENATE JOINT RESOLUTION 19

46TH LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 2003

INTRODUCED BY

Joseph A. Fidel

A JOINT RESOLUTION

**PROPOSING TO AMEND ARTICLE 8 OF THE CONSTITUTION OF NEW MEXICO
BY AMENDING SECTIONS 5 AND 15 TO PROVIDE A ONE HUNDRED PERCENT
PROPERTY TAX EXEMPTION FOR CERTAIN VETERANS.**

BE IT RESOLVED BY THE LEGISLATURE OF THE STATE OF NEW MEXICO:

**Section 1. It is proposed to amend Article 8, Section 5
of the constitution of New Mexico to read:**

**"The legislature shall exempt from taxation the property
of each head of the family to the amount of two thousand
dollars (\$2,000). The legislature shall [~~also~~] exempt entirely
from taxation the property, including the ~~community~~ or joint
property of husband and wife, of every honorably discharged
member of the armed forces of the United States who served in
such armed forces during any period in which they were or are
engaged in armed conflict under orders of the president of the**

underscored material = new
[bracketed material] = del etc

underscored material = new
[bracketed material] = delete

1 United States, and the widow or widower of every such honorably
2 discharged member of the armed forces of the United States [~~in~~
3 ~~the sum of two thousand dollars (\$2,000) in tax years prior to~~
4 ~~2003; two thousand five hundred dollars (\$2,500) in 2003; three~~
5 ~~thousand dollars (\$3,000) in 2004; three thousand five hundred~~
6 ~~dollars (\$3,500) in 2005; and four thousand dollars (\$4,000) in~~
7 ~~2006 and each subsequent year~~]. Provided that in every case
8 where exemption is claimed on the ground of the claimant's
9 having served with the armed forces of the United States as
10 aforesaid, the burden of proving actual and bona fide ownership
11 of such property upon which exemption is claimed, shall be upon
12 the claimant and the exemption shall only be for the veteran's
13 or widow's or widower's principal place of residence. "

14 Section 2. It is proposed to amend Article 8 of the
15 constitution of New Mexico by amending Section 15 to read:

16 "Unless exempted from property taxation under Article 8,
17 Section 5 of this constitution, the legislature shall exempt
18 from taxation the property, including the community or joint
19 property of husband and wife, of every veteran of the armed
20 forces of the United States who has been determined pursuant to
21 federal law to have a one hundred percent permanent and total
22 service-connected disability, if the veteran occupies the
23 property as his principal place of residence. The legislature
24 shall also provide this exemption from taxation for property
25 owned by the widow or widower of a veteran who was eligible for

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1 the exemption provided in this section, if the widow or widower
2 continues to occupy the property as his principal place of
3 residence. The burden of providing eligibility for the
4 exemption in this section is on the person claiming the
5 exemption. "

6 Section 3. The amendment proposed by this resolution
7 shall be submitted to the people for their approval or
8 rejection at the next general election or at any special
9 election prior to that date that may be called for that
10 purpose.